

RECORDATION NO. 24977 FILED

JUN 01 '04 1-23 PM

SURFACE TRANSPORTATION BOARD

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ELIAS C. ALVORD (1942)  
ELLSWORTH C. ALVORD (1964)

OF COUNSEL  
URBAN A. LESTER

June 1, 2004

Mr. Vernon A. Williams  
Secretary  
Surface Transportation Board  
Washington, D.C. 20423

Dear Mr. Williams:

Enclosed for recordation pursuant to the provisions of 49 U.S.C. Section 11301(a) are two (2) copies of a Memorandum of Lease, dated as of May 28, 2004, a primary document as defined in the Board's Rules for the Recordation of Documents.

The names and addresses of the parties to the enclosed document are:

Lessor: ICX Corporation  
2 Summit Park Drive  
Suite 300  
Cleveland, OH 44131

Lessee: Wisconsin Power and Light Company  
4902 North Biltmore Lane  
Madison, WI 53718

A description of the railroad equipment covered by the enclosed document is:

59 railcars COLX 4761 - COLX 4819

Mr. Vernon A. Williams  
June 1, 2004  
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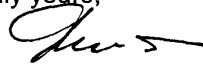
A short summary of the document to appear in the index follows:

Memorandum of Lease

Also enclosed is a check in the amount of \$30.00 payable to the order of the Surface Transportation Board covering the required recordation fee.

Kindly return stamped copies of the enclosed document to the undersigned.

Very truly yours,



Robert W. Alvord

RWA/anm  
Enclosures

RECORDATION NO. 24977 FILED

MEMORANDUM OF LEASE JUN 01 '04 1-23 PM

(Equipment Schedule No. 001) SURFACE TRANSPORTATION BOARD

This Memorandum of Lease is entered into as of May 28, 2004 by and between ICX Corporation, an Ohio corporation having its principal place of business at Two Summit Park Drive, Suite 300, Cleveland, Ohio 44131 ("Lessor") and Wisconsin Power and Light Company, a Wisconsin corporation having its principal place of business at 4902 North Biltmore Lane, Madison, WI 53718 ("Lessee")

1. Lessor is the owner of fifty-nine (59) Johnstown 4520 cubic foot Aluminum Bethgon II Coal Cars bearing the identification numbers COLX4761 through 4819 (collectively, the "Railcars").

2. Lessor and Lessee have entered into an Equipment Schedule of even date herewith pursuant to which Lessor will lease the Railcars to Lessee for an initial term of ten years commencing as of such date.

IN WITNESS WHEREOF, the parties have executed this Memorandum of Lease as of the day and year first written above.

Signed and acknowledged  
in the presence of

Neber A. Shim

Jim Maunt

Signed and acknowledged

Cynthia J. Pittman

Cynthia J. Pittman

ICX CORPORATION, Lessor

By: Dennis J. Diemer

Name/Title: Vice President

WISCONSIN POWER AND LIGHT  
COMPANY

By: Enrique Baralao

Name/Title: ENRIQUE BARALAO  
ASSISTANT TREASURER

State of Ohio            )  
                                  ) ss:  
County of Cuyahoga    )

BEFORE ME, a Notary Public in and for said County and State, personally appeared ICX Corporation, an Ohio corporation (the "Corporation"), by Dennis J. Dole its Vice President who acknowledged that he signed the foregoing Memorandum of Lease and that the same is his free act and deed, individually and as an officer of the Corporation, and the free act and deed of the Corporation

IN TESTIMONY WHEREOF, I have hereunto set my hand and official seal at Cleveland, Ohio, this 1<sup>st</sup> day of June, 2004.

Michelle Smego  
Notary Public

**MICHELLE SMEGO**  
Notary Public, State of Ohio, Cuy. Cty.  
My commission expires July 1, 2008

State of Wisconsin     )  
                                      ) ss:  
County of Dane         )

BEFORE ME, a Notary Public in and for said County and State, personally appeared Wisconsin Power and Light Company, a Wisconsin corporation (the "Corporation"), by Enrique Bacalao its Assistant Treasurer who acknowledged that he signed the foregoing Memorandum of Lease and that the same is his free act and deed, individually and as an officer of the Corporation, and the free act and deed of the Corporation.

IN TESTIMONY WHEREOF, I have hereunto set my hand and official seal at Madison, Wisconsin, this 28th day of May, 2004.

Cynthia J. Pittman  
Notary Public

my Commission Expires on 8/22/04

CERTIFICATION

I, Robert W. Alvord, attorney licensed to practice in the State of New York and the District of Columbia, do hereby certify under penalty of perjury that I have compared the attached copy with the original thereof and have found the copy to be complete and identical in all respects to the original document.

Dated: \_\_\_\_\_

*June 1, '84*

*[Signature]*

Robert W. Alvord